

MESSAGE NO: 4073303 MESSAGE DATE: 03/14/2014

MESSAGE STATUS: Active CATEGORY: Antidumping  
TYPE: LIQ-Liquidation PUBLIC ☒ NON-PUBLIC ☐  
SUB-TYPE: REV-Revocation

FR CITE: 79 FR 4442 FR CITE DATE: 01/28/2014

REFERENCE  
MESSAGE #  
(s):

CASE #(s): A-583-841

EFFECTIVE DATE: 12/30/2013 COURT CASE #: 11-00095

PERIOD OF REVIEW: TO

PERIOD COVERED: TO

TO: { Directors Of Field Operations, Port Directors }

FROM: { Director AD/CVD & Revenue Policy & Programs }

RE: Liquidation instructions for polyvinyl alcohol from Taiwan produced and/or exported by Chang Chun Petrochemical Co., Ltd. and revocation of the antidumping duty order (A-583-841)

Notice of the lifting of suspension occurred on the message date of these instructions. See paragraph 5 below.

1. On 12/18/2013, the U.S. Court of International Trade (CIT) issued a final decision to sustain Commerce's final results of remand redetermination in the case of Chang Chun Petrochemical Co. Ltd. v. United States (court no. 11-00095, Slip Op. 13-151) regarding the weighted-average dumping margin for Chang Chun Petrochemical Co., Ltd., the sole respondent in the less than fair value investigation on polyvinyl alcohol from Taiwan.

2. In accordance with the decision of the United States Court of Appeals for the Federal Circuit in Timken Co. v. United States, 893 F.2d 337, 341 (CAFC 1990), on 01/28/2014, Commerce published a notice in the Federal Register of court decision not in harmony with its final determination of sales at less than fair value and revocation of the antidumping duty order, stating that the suspension of liquidation on all entries of polyvinyl alcohol from Taiwan entered, or withdrawn from warehouse, for consumption on or after 12/30/2013, that remain unliquidated will continue until there is a final and conclusive court decision. See 79 FR 4442. The decision became final and conclusive when the period for appeal expired on 02/18/2014.

3. Because Chang Chun Petrochemical Co., Ltd. was the sole respondent in the less than fair value investigation on polyvinyl alcohol from Taiwan, pursuant to the CIT's 12/18/2013 decision, Commerce is revoking the antidumping duty order. CBP is directed to terminate the suspension of liquidation for all shipments of polyvinyl alcohol entered, or withdrawn from warehouse, for consumption on or after 12/30/2013. All entries of subject merchandise that were suspended on or after 12/30/2013 should be liquidated without regard to antidumping duties (i.e., refund all cash deposits).

4. Additionally, for all shipments of polyvinyl alcohol from Taiwan entered, or withdrawn from warehouse, for consumption during the period 03/01/2013 through 12/29/2013, the period for which liquidation was suspended pending a request for administrative review, assess antidumping

duties at the cash deposit rate required at the time of entry.

5. These instructions constitute notice of the lifting of suspension of liquidation of entries of subject merchandise covered by paragraphs 3 and 4. Accordingly, notice of the lifting of suspension occurred on the message date of these instructions.

6. There are no injunctions applicable to the entries covered by this instruction.

7. The assessment of antidumping duties by CBP on shipments or entries of this merchandise is subject to the provisions of section 778 of the Tariff Act of 1930, as amended. Section 778 requires that CBP pay interest on overpayments or assess interest on underpayments of the required amounts deposited as estimated antidumping duties. The interest provisions are not applicable to cash or bonds posted as estimated antidumping duties before the date of publication of the antidumping duty order. Interest shall be calculated from the date payment of estimated antidumping duties is required through the date of liquidation. The rate at which such interest is payable is the rate in effect under section 6621 of the Internal Revenue Code of 1954 for such period.

8. Upon assessment of antidumping duties, CBP shall require that the importer provide a reimbursement statement, as described in section 351.402(f)(2) of Commerce's regulations. The importer should provide the reimbursement statement prior to liquidation of the entry. If the importer certifies that it has an agreement with the producer, seller, or exporter, to be reimbursed antidumping duties, CBP shall double the antidumping duties in accordance with the above-referenced regulation. Additionally, if the importer does not provide the reimbursement statement prior to liquidation, reimbursement shall be presumed and CBP shall double the antidumping duties due. If an importer timely files a protest challenging the presumption of reimbursement and doubling of duties, consistent with CBP's protest process, CBP may accept the reimbursement statement filed with the protest to rebut the presumption of reimbursement.

9. If there are any questions by the importing public regarding this message, please contact the Call Center for the Office of AD/CVD Operations, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce at (202) 482-0984. CBP ports should submit their inquiries through authorized CBP channels only. (This message was generated by OI:SD.)

10. There are no restrictions on the release of this information.

Michael B. Walsh

## Company Details

\*Party Indicator Value:

I = Importer, M = Manufacturer, E = Exporter, S = Sold To Party